

**Senate Bill 2084 (Polanco) Chapter 861**  
***Commercial Trailers and Semitrailers***

*Effective September 29, 2000. Amends Section 13340 of, and adds Sections 29145 and 43402 to, the Government Code, amends Sections 10752, 10753.1, 10753.2, and 10753.9 of, and adds Sections 225 and 11006 to, the Revenue and Taxation Code, and amends Sections 260, 4000, 4004, 4150.1, 4458, 5000, 5011, 5014, 5015, 5016, 5017, 5101, 5103, 5106, 5108, 5204, 5301, 5302, 5305, 5902, 6275, 6285, 6291, 6293, 6367, 8000, 8054, 9250.7, 9250.8, 9250.10, 9250.13, 9250.14, 9250.19, 9260, 9261, 9400, 9406, 9408, 36010, and 36109 of, and adds Sections 288, 289, 468, 4000.6, 5014.1, 9400.1, 9406.1, 9554.2, 27910, and 42030.1 to, and repeals Sections 6851 and 6851.5 of, and amends and renumbers Section 390 of, the Vehicle Code.*

**This bill enacts the Commercial Vehicle Registration Act of 2001 to replace the current registration system (fees based on unladen weights and vehicle license fees) for commercial trailers with a permanent trailer plate identification program. This bill provides that a “commercial trailer or semitrailer that has a valid identification plate issued to it pursuant to Section 5014.1 of the Vehicle Code is exempt from personal property taxation.” This language ensures that commercial trailers or semitrailers do not become subject to taxation under property tax law once they are no longer subject to the vehicle license fee.**

*Sponsor: Department of Motor Vehicles*

*Law Prior To Amendment:*

Vehicles are not subject to property tax because the vehicle license fee, which is administered by the DMV, preempts their taxation. Revenue and Taxation Code Section 10758 provides that the vehicle license fee is in lieu of any other tax that is based on value and is levied for state or local purposes.

*Comment:*

**Purpose.** To allow California to conform to federal law regarding membership in the International Registration Plan Agreement for the purpose of collecting registration fees for commercial trucks that operate on an interstate basis.